**Accounting Textbook**

**for Senior High School Students in Indonesia**

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**Abstract**: The 2013 curriculum mandates the importance of collaborative learning designed to shape students to be more productive, creative, and innovative with a high level of affective. Collaborative learning can be manifested in the form of a textbook. This research is aimed at developing an accounting textbook in accordance with the mandate of the 2013 curriculum. The selected developmental model is IDI model, consist of three main phases: define, develop and evaluate. The methods chosen are interviewing, observation and document review analyzed qualitatively. The research conducted in 4 senior high schools in Malang. The finding shows that at defining phase, there is a need to develop an accounting textbooks integrated with collaborative learning and correspond to the new accounting standards, namely IFRS. Therefore, at the developmental phase, we construct a prototype book ready to be evaluated. The result of evaluation phase shows that the textbook is valid on the overall aspects including the content, the presentation, the graphic and the language, with an average percentage of 93.7%.

**Keywords**: accounting textbook, the 2013 curriculum, collaborative learning, IFRS

Changes in the curriculum as well as all the consequences that occur as a result of the change is always interesting to observe. The 2013 curriculum was launched in mid-2013 by the Indonesian government as a replacement for curriculum at educational unit level (KTSP). The 2013 Curriculum is directed to reshape the quality of human resources to be more productive, creative, innovative, with a high level of affective (Permendikbud 54, 2013). The curriculum also emphasizes the experience of learners to work in a network through collaborative learning.

Collaborative learning is defined as a term to describe various processes by which students engage in peer learning in pairs or small groups (Herkert, 1997). Lakey (2010: 14) states that "... To learn, people need to revise and reviews their conceptual framework, try a new skill, unlearn an old prejudice, admit there's something they do not know... They need a group and/or a teacher that supports them ". This indicates the importance of a collaborative approach to learning.

Manifestations of collaborative learning can be realized in the form of textbooks used as a teaching material in the learning process. Textbooks may include collaborative activities. Textbooks used in schools usually contain subject matter and exercises, therefore, students are less able to develop their creativity. Nowadays, it is expected that textbook contains not only the material and exercises, but also contain learning objectives, assessment system, as well as the process of learning itself.

The effectiveness of collaborative learning has been demonstrated in several studies. Terenzini et al. (2001) for example, concluded that active learning and collaborative learning are more effective than the traditional approach in improving the skills and achievement of student learning. Research by Sudarman (2008) also obtains similar results. Collaborative learning has a higher contribution to enhance learning gains more than the conventional learning. Small-group discussions build interest by engaging students in the creation of theoretical knowledge and provide students with good opportunities for practicing analysis and interpretation of theories. Most students who complete the course express high levels of engagement and interest in studying theory and appreciation for the usefulness of theory for understanding social reality (McDuff, 2012:174). The benefits of collaborative learning in terms of online collaboration have been promoted by many (see for example Krutka, et al.,

2014; Wright, 2010; Mills & Chandra, 2011; Lee, 2010) These are the reasons why collaborative learning should be promoted in order to achieve the expected competencies.

Economics, in which accounting embedded, is a compulsory subject in senior high school. Accounting material has a unique characteristic. It is perceived as systematic and procedural. Thus, teachers are used to applying individual approach for students. This might not be true, according to the 2013 curriculum. Teachers are expected to familiarize students to learn collaboratively.

In the context of accounting education, there is a set of rules to prepare financial statements called standard. As with any curriculum that can be changed in accordance with the development of a nation, accounting standards were also changed periodically. IFRS (International Financial Reporting Standards) is the latest accounting standards to replace the previous accounting standard, namely GAAP (Generally Accepted Accounting Principles). IFRS is used to prepare financial statements that can be accepted globally. If a country implements this standard, then the report presented might be acceptable, recognized and understood by countries around the world. Indonesia has applied IFRS since

2012. The problem occurred when accounting materials in senior high school books are not designed to in line with IFRS. This raises a gap between theories in school with the actual accounting practices.

A textbook that will be developed in this research is a printed book. Although previous research in several schools in Malang conducted by researchers (Irafahmi & Andayani,

2012; Andayani, Irafahmi & Sulastri, 2012; Irafahmi, 2010) showed that teachers and

students believe the importance of computer technology to enhance learning, but the biggest barrier to integrate computer technology is the facility. This was triggered by the unbalance ratio of the number of computers and the number of students. Thus, this study will focus on the development of non-digital textbooks that are low-cost but effective to create collaborative learning in the classroom.

The results of this developmental method will be an effort: (1) to implement the 2013 curriculum, and (2) to fulfill the need to adapt an accounting textbook in senior high school level to be in line with IFRS. While the urgency of this study can be described as follows: (a) K-13 mandates the importance to familiarize students to learn collaboratively. Through the development of accounting textbook-based collaborative learning with IFRS, a centralized individualistic learning process will gradually be transformed into a creative learning process; (b) To create collaborative learning, teachers have to gather diverse ideas of collaborative learning activities. Development of textbook-based collaborative learning accounting with

IFRS can be used as a reference / guide / source of inspiration for teachers to design collaborative learning. The absence of similar books on the market makes the development of the book in this study is a necessity; (c) developing such book is expected to promote student centered learning. Collaborative learning allows students to work together in solving problems. Students who are less interested in learning will be more motivated by their peers. Within a group, they will come up with a new idea. Affective level of students will also be improved in collaborative learning where students have mutual empathy and respect to other opinions.

**METHODS**

The study applies a research and development design which is used to develop and validate educational products (Borg and Gall, 1983). While there are many instructional models that can be used, we chose IDI (Instructional Development Institute) as an approach to develop the product. IDI is a systems approach that includes three (3) phases: define, develop and Evaluate (UCIDT, 1973).

As many as four senior high schools in Malang agreed to participate. The four schools have their own unique characteristics. School A, is a public school, which is targeted by the government to implement the 2013 curriculum. Unlike school A, School B is a public school that has not been targeted by the Indonesian government to implement the curriculum. School C and school D share the same characteristics as they are private religion-based schools. School C has implemented the curriculum while school D intends to implement it in the following year.

Data was collected by an in-depth interview, observation and document review. Interviews were conducted to accounting teachers and students. Observation was used to capture teaching practice and learning facilities in classroom/school while the document review was used to understand the lesson plan. Data analysis was performed simultaneously with data collected through several stages starting from the process of collecting data, classifying the data into the same units, data reduction, data presentation and conclusion or data verification.

**RESULTS AND DISCUSSION**

We describe and discuss the result based on the three main phases in IDI instructional design model: define phase, developmental phase, and evaluate phase. Firstly, we figure out the result in defining phase in which we categorize into four analyses: the 2013 curriculum, accounting teaching and learning in the classroom, students‟ characteristics, and learning facilities at schools. Secondly, we describe how to develop the textbook based on the many considerations in the definition phase. And lastly, we perform the evaluation phase where we made a validation and revision of the textbook.

**Define Phase**

*Analysis of the 2013 curriculum*

The government claims that the 2013 curriculum is an improvement to the previous curriculum. Although the pilot implementation of this curriculum has been done since mid-

2013, but optimism about the success of curriculum is diverse. Based on interviews and observations at 4 schools, we have identified several constraints which can be described as follows.

First, constraints to prepare a lesson plan (RPP) which is derived from the 2013 curriculum syllabus. In contrast to KTSP syllabus, K-13 syllabus replaces SK (competence standard) to KI (core standard). If SK includes competence standard to achieve in each lesson, then KI include 4 aspects underlie the development of basic competence. The aspects are religion, attitude, skills and knowledge, as well as the application of skills and knowledge. It appears that the government, through the K-13 intends to strengthen the spiritual and moral character of students. Table 1 shows examples of core competence in Economic syllabus.

**Table 1. Core Competence in Economic Syllabus**

|  |  |
| --- | --- |
| KI 1 | Comprehend and practice the teachings of their religion |
| KI 2 | Comprehend and practice honest behavior, discipline, responsibility, caring (mutual  assistance, cooperation, peace), polite, procedural and proactive and show an attitude as part of a solution to the various problems in interacting effectively with the surrounding environment and nature as well as in placing themselves as a reflection of a nation in the association world. |
| KI 3 | Understand, implement, analyze and evaluate knowledge, conceptual, procedural,  and metacognitive based on curiosity over science, technology, arts, culture, and humanities as well as applying the knowledge in a specific field of study according to their talents and interests to solve the problem |
| KI 4 | Process, reason, present, and create in the realm of concrete and abstract  associated with the development of the learned at school independently, effectively and creatively, and are able to use the method according to the rules of science |

One part of the lesson plan is learning scenarios. K-13 syllabus requires the teacher to embed the scientific approach within learning scenarios. Scientific approach consists of five activities that are observing, asking, exploring, associating, and communicating (Permendikbud 65 2013). Accounting teachers at 4 schools expressed difficulty to describe the scientific approach in the lesson plan and in actual learning process.

*It was said that the 2013 curriculum will easier teacher. In fact, we're even getting more trouble with K-13. Then we also still have to make lesson plans and so on and so on.... Despite Mr Noah (education ministry) statement that teachers do not have to bother for the lesson plan... (Interview, teacher A)*

*As class X has been tested using the new curriculum, then we have to change the format of lesson plan to in line with the new syllabus. Well, we are experiencing difficulty... Especially at scientific approach... We don’t really understand (interview, teacher B).*

Although the syllabus (Table 2) has listed five stages of scientific approach, but it is too general. Teachers should make the details of each stage in lesson plan as a guide for teaching and learning activities. Several teachers admit that they asked practicing teachers to create lesson plans.

*Sometimes I felt somewhat guilty to practicing teachers, looks like I bully them....Please make a lesson plan according to the new curriculum, then I will replace your name to mine*.... *(Interview, teacher D)*

**Table 2. Scientific Approach in Accounting Syllabus**

|  |  |  |
| --- | --- | --- |
| **Basic**  **competence** | **Main Material** | **Learning process** |
| 3.3 describes accounting as an information system  3.4 present accounting as information system | Accounting as an information system:  • Definition of accounting  • Users of accounting information  • Characteristics of users of accounting  information  • The quality of accounting information  • The basic principles of accounting  • Fields of accountancy  • Accounting profession  • Accountant Ethics | **Observing**:  Reading the definition of accounting, users of accounting information, characteristics, quality of accounting information, basic principles of accounting, fields of accounting, accounting profession and ethics of the accounting profession, from financial statements and other relevant sources  **Asking**:  Asking questions and discuss to clarify the definition of accounting, accounting information users, accounting information quality characteristics, the basic principles of accounting, fields of accounting, accountancy profession and the professional ethics of accountants  **Exploring:**  Gathering data and information about definition of accounting, accounting information users, accounting information quality characteristics, the basic principles of accounting, fields of accounting, accountancy profession and the professional ethics of accountants, from relevant sources  **Associating**:  Analyze information and data regarding the definition of accounting, accounting information users, accounting information quality characteristics, the basic principles of accounting, fields of accounting, accountancy profession and the professional ethics of accountants  **Communicating**:  Present the result of the analysis in the written form regarding accounting as an information system |

According to the interview, teachers express pessimistic to apply a scientific approach during the lesson. One teacher stated that he will integrate scientific approach only if the students are familiar with the approach. He expects that students have sufficient background to conduct such approach since their previous study level (i.e since junior high school).

*Scientific approach..Well, actually we can implement it. However, the students are not familiar with the approach. They are never observed, asking...etc when they were in junior high school. They used to be given direct answer by their teacher. Therefore, it is rather difficult for them to apply the approach. ... (Interview, teacher D)*

Teachers at targeted-school who have implemented the K-13 for at least a year states that the scientific approach is time-consuming.

It's a matter of time. Students will have to observe..etc. But it took a long time. As a teacher, I have to conduct assessment and report the result three times each semester. The teacher is required to assess children up to the minimum standard. If students are given time to observe etc..The progress of each student will depend on their reasoning abilities.... Most students are left behind... It‟s time consuming.. (Interview, teacher C)

When the interview is confirmed with the lesson plan, it appears that the teachers at targeted schools have made lesson plans derived from the K-13 syllabus, while teachers at non- targeted schools have not made such a lesson plan. The further document review shows that the lesson plan has not fully complied with the demands of the 2013 curriculum. Teachers are not clearly describing the activities performed on the stages of the scientific approach, which is observing (what is observed), asking (who should ask), exploring (what is explored and how to explore), associating (how to associate), and communicating (how to communicate). Therefore, when we observe the actual learning activities in the classroom, the learning scenarios do not reflect the lesson plan which should be integrated with scientific approach.

Another obstacle faced by schools / teachers regarding the implementation of the K 13 is a matter of teaching materials. Any changes to the curriculum will be followed by changes in teaching materials. The government has promised to supply the textbook. Textbook for each lesson consists of two types, namely the teacher handbook and student handbook. The government policy to supply the textbook is actually against the nation objective to create professional teachers. An indicator to be a professional teacher is to be able to develop teaching materials based on their teaching context. The government argued that this policy is to eliminate the circulation of unstandardized books made by teachers. The government‟s promised to provide the textbook in 2013, however, did not match to our expectations. When it was confirmed to school, all accounting teachers being interviewed expressed uncertain to the availability of accounting textbook under K-13.

*Economics books from the government is unlikely to come quickly. Whereas, the new academic year has begun... (Interview, teacher C).*

*The government has planned to supply books K-13, but in fact there is no one book appears. No one... (Interview, teacher A).*

*So far we have not seen the book. So we're not sure whether the book is appropriate to our need or not.... (Interview, teacher B).*

Until this paper was written, the textbook available for senior high school level are history book, Indonesian language, and mathematics as seen on Permendikbud 71 2013. It seems that the government prioritize the availability of fundamental books. It is predictable that the next books available will be science books. Accounting/economics books, according to teachers‟ perception, has not under our government priority.

When teachers were asked whether they would like to develop their own accounting textbook, here are their views.

I don't really understand the substance of the curriculum... How can I

develop a book?.... (*Interview, teacher A)*

For what purpose I have to create a book? I am afraid the content is not in line with the curriculum. The government has planned to supply the book. Let me just wait. I used the old book while awaiting the new one... *(Interview, teacher D).*

For students, the textbook is the provision of basic knowledge, learning tools that always accompany learning (Kurniawan, 2006: 2). Therefore, according to our view, teacher should not rely on the government's books only, but also keen to develop their own textbooks, which according to Prastowo (2012) have to in line with the following criteria. (1) Paying attention to the curriculum by way of analyzing it, (2) determining the title of the book to be written in accordance with the competency standards that will be developed, (3) designing books that outline the complete contents of the book and covers all aspects needed to achieve a competence, (4) collecting reference as writing materials, (5) writing a book that are tailored to the age and readers experience, (6) evaluating the results by re-read the books, (7) improve the writing becomes prominent, and (8) providing illustrations, tables, diagrams proportionally.

*Accounting teaching practices*

The 2013 curriculum requires students to be active, creative, with high levels of affective. Teachers are expected to change the approach of learning, from teacher-centered to learner-centered. Learning is a process of interaction of learners with educators and learning resources in a learning environment (UU no. 20 years 2003) which puts the students as a source of learning activities (Sanjaya, 2008: 78). When accounting teacher asked whether the approach used has been turned into a student-centered learning, here are their answers.

Hmm...It‟s a little bit hard to say. I begin the learning in class by explaining, giving the task, controlling their attitude during the task, and giving homework. Is that teacher centered or learner centered? *...(Interview, teacher D).*

Firstly, I explain the concept, then I link the concept into real world experience. Then I ask students, whether they understand or not.... *(Interview, teacher A)*

Based on some interview above, it can be seen that teachers have tried to enable students through doing exercises individually. However, this approach is not accordance with K-13. Learning activities should be started from 'observing', followed by asking, exploring, associating, and communicating. Teachers tend to use conventional approach in which learning activities start from 'explaining'. When confirmed by observation in the classroom, all accounting teachers did start learning to 'explain' for nearly half of the available time then ask students to do exercise.

Come on student A....Do the task number one on the blackboard. Student B..You are the next.. Student C...What‟s your opinion? Do you agree with your friend‟s answer?

This is contradictory to the new curriculum that requires students to be accustomed to learn in a collaborative atmosphere. To enhance collaborative learning, Johnson, et al. (2012: 60) suggest that the study group should have a clear positive interdependence; members should encourage mutual learning and the success of its members at the time of face-to-face activities, members responsible to perform a reasonable portion of the work, and evaluate how effective they have been working together. Collaborative learning may use some existing learning model. Johnson et al. (2012: 76-78) provides examples, such as Group Investigation (GI), Teams Games Tournament (TGT), Student Team Learning Achievement Divisions (STAD), and Cooperative Integrated Reading and Composition (CIRC).

In relation to the current accounting standards (IFRS), it is the K-13‟ demands to update learning to science and technology as well as to working practice. When teachers were asked whether they have adopted the current accounting standards, they answered as follows.

No..We haven‟t used IFRS. I think it is just not make sense to students in senior high school... (*Interview, teacher D*).

A couple days ago, I introduced it to students. When I say „equity‟..They

asked „what‟s equity‟? . They have known this term as „modal‟ instead of

„equity‟. As they keep asking, I prefer to use the old term... (*Interview, teacher*

*C*)

I think it‟s impossible to use IFRS in the regular classroom. I have tried to apply it on non-regular classroom that consist of students prepared for competition... (*Interview, teacher B*).

IFRS is a set of standards created by the International Accounting Standards Board (IASB), which is an international standard-setting bodies in London (Ankarath et al, 2012: 2). IFRS is used to prepare financial statements that can be accepted globally. If a country implements the standard, the financial report will be acceptable, recognized and understood by countries around the world. It is expected that some aspects of accounting textbook adapted to IFRS to provide insight to students about the current accounting world.

What is interesting to observe is, even though the curriculum requires updating science and technology in learning, but at the National High School Exam (UN), accounting was presented with old accounting terms that are not in line with IFRS. For example is the use of the terms “harta, utang, modal” continues to appear in UN, instead of “aset, kewajiban, ekuitas”. This is the main triggered by teachers‟ reluctant to introduce new accounting standards to students. Accounting books on the market are still using the old terms.

*Students’ Characteristics*

One of the main requirements in instructional design is the knowledge toward student characteristics. These characteristics may include an entry behavior, learning style, interests, socioeconomic background, personality, and age.

In terms of age, the average age of high school is 15-18 years old. With regard to psychology, this age belong to adolescence (12-21 years) which is a transitional period between the time the lives of children and future adult life. Adolescence is often known as a time of selfishness (ego identifies) who doing things according to their interests.

Teaching material can be grouped into four categories, namely printed materials and non- printed materials consisting of audio, audio-visual, and multimedia interactive teaching material (Ministry of Education, 2006). When researchers asked students, whether they prefer printed or non-printed book, they expressed a desire to use a printed version.

I Like a printed book. It‟s easier. The digital version tiring my eyes. I am a game lovers actually... But for learning purpose, I like printed book. Games are colorful and full of motion while the book is monotonous... So useless to convert books into a digital version.

I prefer printed material. Most of the teacher‟s explanation is not occurring in the textbook. So by using printed book, we can add some notes there. Much more difficult to add notes in Electronic book.

Students‟ statements are similar to those of teachers

Multimedia has no effect here. Students in this school are not attracted while teacher using multimedia. If they don‟t want to study, multimedia, or any other tool will not grab their attention (*Interview, teacher B*)

The digital version is too risky. Students are not equipped with the facilities. We cannot push them to have it (*Interview, teacher A*).

In terms of learning styles, a high school student who is the subject of the research tends to easily absorb visualized information. They claimed to be easier to remember information that is in the form of a chart or image that is explicitly visualized. It becomes signs or guidance to the development of teaching materials that are designed as attractive as possible, highlight chart or image that is relevant to the material being taught.

Socioeconomic background of students is quite diverse. Of the 10 students interviewed, 6 students admitted to have a laptop / computer, while the rest does not have a laptop / computer. At one religion based high school where most of students are „mondok‟ (a term for students who live in Pondok pesantren), they are not allowed to bring electronic devices such as laptops, HP, and other devices both at Pondok and at school. Therefore, textbooks become a major reference to the study.

Prior knowledge of accounting students at class X is trifling. Accounting is not taught in junior high school. Given the entry knowledge of students is limited, accounting needs to be introduced in depth at the beginning of textbooks, with interesting presentation and motivate students to learn accounting.

Characteristics of students in terms of personality are diverse. Of the 10 students interviewed and observed showed that five students seem to have extroverted personality characterized by sociability, active speech, spontaneous fun, and friendly. 3 students known to have introvert, shy, difficult to express an opinion spontaneously, but has a good self- control, while two students have the personality traits of neurosis with anxious, tense, accompanied by physical symptoms such as sweating and nervous. The 2013 curriculum expects students to be more creative, innovative, productive and comfortable working collaboratively. Given the fact that there is always a class of students with introverted and neurotic personality, individual learning approach is actually destructive. Therefore, it is necessary to provide a textbook to guide teachers doing collaborative learning.

*Learning facilities*

Based on interviews and observations towards the schools being researched, the schools have sufficient number of learning tools, such as a library, wifi, and LCD in the classroom. Unlike other schools that do not allow students to use the gadget during the learning process, one school reported that students are free to use the gadget in the classroom.

Gadgets are okay to use in the classroom. They might access Facebook or anything else, that depend on their ability to filter information.

This view is different from other schools which prohibit the use of gadgets.

It‟s absolutely prohibited. The laptop is okay, others are not as gadgets potentially disturb the learning process. Students are restricted to bringing mobile phone.

As learning facilities are adequate, the development of the textbook should provide opportunities for students to enrich knowledge through learning resources other than in the book. Insert instruction in textbooks such as "look for the following information on the internet and analyze.." Or "go to Koperasi at school, and observe how the managers of Koperasi record receipts and expenditures..".

In terms of the availability of textbooks, all schools being researched state do not require students to buy books A or B. However, students will typically use appropriate books used by teachers. In one school, the teacher asked the students to borrow accounting books from

the library just before the class begins. As the ratio of books in the library with students is 1:

2, a half number of students are not obtaining the books.

The results of defining phase can be summarized in the following table.

**Table 3. Summary of needs assessment at defining phase**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Ideal conditions** | **Factual conditions** | **Solution** |
| 1 | K-13 requires students to learn in a  collaborative atmosphere in order to become a person who is active, creative, innovative. | Individual approach, teacher  starts the lesson by explaining and asking students to do exercise individually | A textbook containing  collaborative learning activities |
| 2 | K-13 requires the use of scientific  approach which includes five phases, respectively ranging from observing, asking, exploring, associating, and communicating | Teachers express difficulties  to describe a scientific approach in the lesson plan and in actual learning process. | A textbook containing a  sample of lesson plan equipped with scientific approach. |
| 3 | Textbooks will be supplied by central government | There is no accounting textbook available | Developing a textbook that, in line with K-13 |
| 4 | K-13 requires learning that follows  the pace of science, technology and real work situation. In terms of accounting is the use of IFRS. | Teachers are reluctant to use  IFRS as the accounting terms revealed at National exam are remain the same with the old standard. | A textbook containing  contemporary knowledge of accounting by giving an introduction to the accounting terms suitable with IFRS without eliminating the old terms |
| 5 | K-13 requires the integration of ICT  into teaching and learning | The printed book is more  favorable than digital book | A textbook that allows  students to explore other learning resources (internet, libraries, etc.) and combined with interactive media. |

**Development Phase**

*Instructional Analysis*

Instructional analysis is the process of outlining the general competence and special competence and arranges them logically and systematically. Instructional analysis in the development of teaching materials is necessary to: (1) determine kinds of materials will be given to students to achieve general competence that has been set, (2) Clarify the link between competence, (3) enable to determine the starting point to write learning materials as well as the learning process, and (4) enable to estimate time to teach and the level to master a competence. Outcome of instructional analysis is an instructional chart.

A textbook that will be developed refer to the Basic Competence 3-8 (K-13 syllabus- Permendikbud 64 2013) which can be summarized in three groups, namely: (1) Accounting as an information system, (2) Basic Accounting Equation, and (3) Accounting Cycle in Services Company. The results of the analysis can be seen in the following instructional chart.

Persamaan Dasar Akuntansi

Siklus Akuntansi

Perusahaan Jasa

Karakteristik Perusahaan

Jasa Tahap Pelaporan

akuntansi sebagai sistem informasi

Analisis Transaksi dan Pencatatan dalam

Persamaan Dasar Akuntansi

pengertian akuntansi

karakteristik pemakai informasi akuntansi

pemakai informasi akuntansi

kualitas

informasi

akuntansi



prinsip

dasar

akuntansi

etika profesi

profesi akuntansi

Konsep Persamaan Dasar Akuntansi

Tahap Pengikhtisaran

Tahap Pencatatan

Figure 1. Instructional Chart for Basic

Competence "Accounting as an information system"

Figure 2. Instructional Chart for Basic

Competence "Basic Accounting

Equation"

Figure 3. Instructional chart for Basic

Competence “Accounting Cycle for

Service Company



*The design of collaborative learning activities*

Collaborative learning activities are designed so that students are able to collaborate, interact and exchange information with colleagues. This is important in an effort to: (1) create a learning environment that is student-centered, (2) allow students to become active participants in the learning process, (3) develop critical thinking skills and problem solving, (4) foster a culture of mutual respect and support among students and teachers, and (5) to encourage the growth of a solution to a problem from different angles.

Collaborative learning requires teachers to modify the learning objectives of the original delivery of information into knowledge construction by students through learning in groups. Teachers also need to modify the learning activities that correspond to collaborative learning.

Here's an example of the design of collaborative learning activities that have been prepared by adapting some collaborative learning models such as jigsaws, group investigation, two stay two stray, Number Head Together, and Think Pair Share.

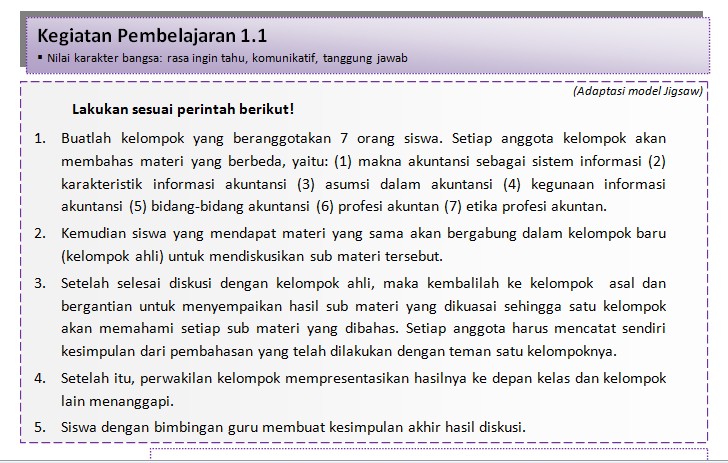
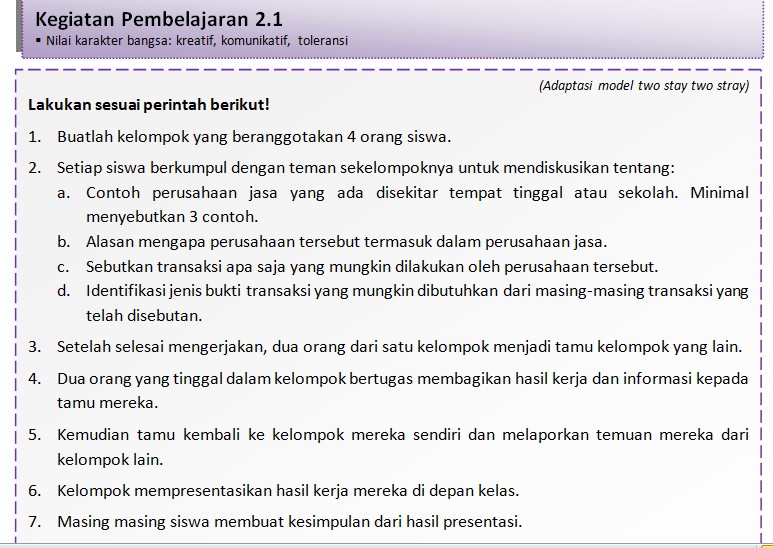


Figure 4. Collaborative Learning Activity: Jigsaw Figure 5. Collaborative Learning Activity: Two Stay Two Stray

*Writing the textbook*

The textbook manuscript is organized in the appropriate instructional chart described above. The manuscript compiled in 5 chapters: Accounting as Information Systems, Basic Accounting Equation, Recording Phase for a service company, summarizing phase for a service company, and reporting phase for service company. Since basic Accounting Equation is easier if it is integrated with recording phase, then the manuscript is redesigned into 4 chapters: Accounting as Information Systems, Recording Phase for a service company, summarizing phase for a service company, and reporting phase for service company.

The features of the textbook are: instructions for use, competency to be achieved by students, concept maps, learning activities, description of materials, accounting insight, a summary of the material, individual evaluation, assessment sheets, a sample to complete accounting cycle in a service company, glossary, bibliography, index, and an answer key attached.

*Designing textbook layout*

There are several factors to consider when designing textbook layout: book size, paper type, and font size and type. The size of the book depends on the content and target audience. The size of the selected book is A4 (210 x 297 mm) with a vertical form bound on the left side. While the paper type selected is HVS 70g size. Type of font is Calibri 11pt size. Color, illustrations, and tables are made simple but attractive.



Figure 6. Textbook layout

**Evaluation Phase**

Validation aims to ensure the feasibility of the product under development. Validation is done by two parties, namely academia and practitioners. Academic in this case is an accounting lecturer who administers financial accounting course so as to give judgment on the content of textbooks mainly concerning with of the latest adaptation of accounting standards. While practitioners in this study were high school accounting teachers, potential users who will use the textbook in the context of actual learning. Validation instrument is a questionnaire covers four aspects of feasibility elements, namely content feasibility, presentation feasibility, graphic feasibility and language feasibility.

The textbook obtains a percentage of 93.7% and has fulfilled the valid criteria. Summary analysis of the overall validation can be seen in Table 5.

**Table 5. Summary of Overall Analysis, Validation**

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Group Ratings** | **Percents** | **Remark** |
| 1. | Average validation by academics | 97,4% | Valid |
| 2. | Average validation by practitioners I | 89,1% | Valid |

3. Average validation by practitioners II 94,7% Valid

**Average 93,7% Valid**

The final product puts students to work in groups, discussions, presented the results, complete the task together, debating and other activities that make individual help each other in learning. This is consistent with the 2013 curriculum that expects learning activities can be carried out collaboratively in order to form an active learning. Collaborative learning may also increase curiosity (Lakey, 2010: 39).

The material is presented in accordance with the current accounting standard. Presentation of the material in accordance with IFRS is important for students in order not to learn an old concept that is not used anymore.

**CONCLUSION**

This paper has described three phases conducted to develop an accounting textbook. The phased are defined phases, development phase and evaluate phase. At define phase, we obtained an overview of: (1) the 2013 curriculum, (2) accounting teaching practice at school, (3) student characteristics, and (4) learning facilities. Based on the analysis, it is known that there is a need to develop an accounting textbook which is in line with the 2013 curriculum and integrated with collaborative learning and IFRS. In development phase, we obtained: (1) instructional chart, (2) the design of collaborative learning activities, (3) the manuscript of textbooks, and (4) the design of textbook layout. Upon completion of the design phase, we obtained a prototype textbook ready to be evaluated. At evaluation phase, we validate the textbook to academicians and practitioners. Based on validation and revision, it is known that the textbook has met valid criteria with an average percentage of 93.7%. Some suggestions from the validator have been followed by revision of the product. Upon completion of this phase, the entire phases of research and development have been completed. It is suggested to further examine its effectiveness to improve learning performance.

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